IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.161 OF 2004

The Commissioner of Income Tax ..Appellant.

V/s.

Shri Hitesh S. Mehta ..Respondent.

Mr.R.V.Desai, senior counsel with Pankaj Kapoor for appellant.

CORAM : S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 24TH JANUARY, 2005.

P.C. :-

1. Heard learned counsel for the appellant. Perused the order of the Income Tax Appellate Tribunal, Mumbai Bench'E', Mumbai dated 27th February, 2002. The matter is being remanded back to the assessing officer for re-examination of the issue. Under these circumstances, we find no substantional question of law is involved in the above appeal. Hence the appeal stands dismissed.

(S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)